



Taxpayer Advocate Service (TAS)

*“Your Voice At
The IRS”*

2007

IRS Nationwide
2007
Tax
FORUM
Partners in Tax
Administration

Who We Are

- **TAS is an Independent Organization Within the IRS**
- **Created by Restructuring and Reform Act of 1998 (RRA '98)**

IRS Nationwide
2007
**Tax
FORUM**
Partners in Tax
Administration

What We Do

- **Our Mission:** We help taxpayers resolve problems with the IRS and recommend changes to prevent the problems
- **Avenue for practitioners—**We help you help your clients with tax problems
- **TAS is a FREE Service**

IRS Nationwide
2007

**Tax
FORUM**

Partners in Tax
Administration

TAS Leadership

Nina E. Olson

National Taxpayer Advocate

Melissa Snell

Deputy National Taxpayer Advocate

Becky Chiaramida

Executive Director, Systemic Advocacy

Randy Swartz (acting)

Executive Director, Case Advocacy

IRS Nationwide

2007

**Tax
FORUM**

Partners in Tax
Administration

TAS Offices Nationwide

- **National Taxpayer Advocate Office**
 - - Washington, DC

- **Local TAS offices in 75 locations**
 - - One or more in every state
 - - One for District of Columbia
 - - One for Puerto Rico
 - - One at each IRS campus

IRS Nationwide
2007
Tax
FORUM
Partners in Tax
Administration

When We Get Involved

**Most Cases Can and Should Be
Resolved Through Normal IRS
Channels**

IRS Nationwide
2007
**Tax
FORUM**
Partners in Tax
Administration

*“Taxpayer Advocate Service is
Not a Second IRS””*

Some Normal IRS Channels

- Practitioner Priority Service
1-866-860-4259
- Toll-Free Telephone Service
1-800-829-1040 - *Individual*
1-800-829-4933 - *Business*
- Taxpayer Assistance Centers
www.irs.gov/localcontacts

IRS Nationwide
2007
Tax
FORUM
Partners in Tax
Administration

TAS Criteria

Economic

- **Suffering Economic Harm**
- **Facing Adverse Service Action**
- **Will Suffer Irreparable Injury**
- **Will Incur Significant Cost**

Systemic

- **Significant Delay Past Normal Processing Time**
- **No Response by Promised Date**
- **System or Procedure Failure**

IRS Nationwide

2007

**Tax
FORUM**

Partners in Tax
Administration

TAS Criteria

- **Best Interest of the Taxpayer**

The manner in which the tax laws are being administered raises considerations of equity, or have impaired or will impair the taxpayer's rights.

- **Public Policy**

The NTA determines compelling public policy warrants special assistance to an individual or group of taxpayers.

Systemic Advocacy

- Issue affects MULTIPLE taxpayers
- Relates to IRS policies / procedures
- Requires analysis / legislative changes
- Involves taxpayer rights
- Report issues on *Systemic Advocacy Management System* (SAMS)
- Available on Systemic Advocacy web page at: www.irs.gov/advocate

IRS Nationwide

2007

Tax
FORUM

Partners in Tax
Administration

Reports to Congress

Objectives Report and Annual Report

- Submitted to Congress without Treasury or IRS review
- Reports are posted on the IRS website at: www.irs.gov/advocate

IRS Nationwide
2007
**Tax
FORUM**
Partners in Tax
Administration

Contact TAS

- FAX! / Telephone
 - Local Taxpayer Advocates: **Publication 1546**
- Toll-Free Line: **1-877-ASK-TAS-1 (1-877-275-8271)**
- Form 911 (on the web): www.irs.gov/advocate

Partners In Advocacy

- Low Income Taxpayer Clinics (LITC)
 - Represents low income taxpayers before the IRS and tax court for free or nominal charge
 - Find nearest location at: www.irs.gov/advocate
- Taxpayer Advocacy Panel (TAP)
 - An independent panel of citizen volunteers
 - 1-888-912-1227 or www.improveirs.org

IRS Nationwide

2007

Tax
FORUM

Partners in Tax
Administration